



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Steve Lillquist
DOCKET NO.: 18-04852.001-R-1
PARCEL NO.: 09-05-422-002

The parties of record before the Property Tax Appeal Board are Steve Lillquist, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia, LLP in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$85,700
IMPR.: \$54,590
TOTAL: \$140,290

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 1,600 square feet of living area. The dwelling was constructed in 1954. Features of the home include an unfinished basement and a 440-square foot garage.¹ The property has an approximately 11,880-square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .07 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have varying degrees of similarity to the subject and sold from September 2015 to December 2017 for

¹ The parties differ as to the size of the subject's garage and whether or not the subject has a fireplace. Board finds that this will not have any impact on its decision or analysis.

prices ranging from \$270,000 to \$390,000. Appellant's counsel also submitted a brief in support of the appeal as well as the property information sheets for the subject and each comparable property. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,830. The subject's assessment reflects a market value of \$438,191 or \$273.87 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject property and having varying degrees of similarity to the subject. The comparables sold from February 2017 to May 2018 for prices ranging from \$395,000 to \$525,000 or from \$212.82 to \$381.82 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of the parties' comparables.

The board of review also disclosed that 2015 was the first year of the general assessment cycle for the subject property. It also disclosed that for tax year 2018 a township equalization factor of 1.0392 was applied.

Based on this evidence, the board of review requested a confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board for the tax year 2017 under Docket No. 17-04859.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's total assessment to \$135,000 upon an agreement of the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence as the residential appeal form as well as the subject's property record card depicts the appellant's mailing address being the same as the that of the subject property. The Board also finds that 2017 and 2018 are in the same general assessment period for Downers Grove Township and that a township equalization factor of 1.0392 was applied in 2018.

The Board finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2017 and 2018 tax years are within the same general assessment period. The record contains no evidence indicating that the subject property sold in an arm's-length transaction establishing a different fair cash value or that the Board's prior 2017 decision was reversed or modified upon review. The Board further finds that the Board's prior 2017 decision should be carried forward to the subsequent 2018 tax year subject only to any equalization factors applied to that year's assessments, if any. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2017 and 2018 are within the same general assessment period in Downers Grove Township. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's finding in 2017 plus the application of the 2018 equalization factor of 1.0392.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 8, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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